



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

INFORMATION FOR TAX PREPARERS 2004 NJ 1040 "OPT OUT" FORM

For the 2004 Tax Season, the New Jersey Division of Taxation is providing an "Opt Out" Form (2004 NJ 1040 OP) for use by taxpayers who choose not to have their 2004 NJ 1040 electronically filed by their tax preparer. Both the taxpayer and the preparer must complete and sign this form.

The "2004 Opt Out" Form is required to be completed if:

- The tax preparer completed 200 or more 2003 NJ 1040s; and
- The taxpayer has been made aware of the electronic filing programs available for filing the New Jersey Resident Return; and
- The taxpayer chooses not to have the 2004 NJ 1040 electronically filed.

The tax preparer is required to keep the completed and signed "Opt Out Form" in his or her files and available for inspection by a representative of the NJ Division of Taxation.

These forms should not be sent to the Division of Taxation.